

STATE OF NEW MEXICO  
TAXATION AND REVENUE DEPARTMENT  
**PASS-THROUGH ENTITY**  
**OWNER'S QUARTERLY TAX PAYMENT**

**Who Must File:** Owners of net income from a pass-through entity (PTE) who enter into an agreement with the PTE to pay the tax required to be withheld by the PTE, according to the Oil and Gas Proceeds and Pass-Through Entity Withholding Tax Act (7-3A-1 NMSA 1978) must submit to the Department the tax due on this Form, RPD-41356, Pass-Through Entity Owner's Quarterly Tax Payment. The agreement may be made by completing Form RPD-41353, *Nonresident Owner's or Remittee's Agreement to Pay Withholding On Behalf of a Pass-Through Entity or Remitter*.

**When to File:** The tax is due on or before the 25th day of the month following the close of the calendar quarter in which the net income was earned. If the due date of the return falls on a Saturday, Sunday or state or national legal holiday, the return is timely if the postmark bears the date of the next business day. If no withholding tax payment is due for a report period, no return is due.

**Where to File:** Mail only the bottom portion with your payment to: New Mexico Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123. Make the check or money order payable to the New Mexico Taxation and Revenue Department. Retain the top portion for your records. For assistance call (505) 827-0825.

<b>Owner FEIN or SSN:</b>	Check one: <input type="checkbox"/> FEIN <input type="checkbox"/> SSN
<b>Owner name:</b>	
<b>Street/box:</b>	
<b>City, state, ZIP:</b>	Check if outside the U.S. <input type="checkbox"/>
<b>Pass-through entity name:</b>	
<b>Pass-through entity FEIN:</b>	

**Quarterly report period:**

Beginning (mm-dd-yy) Ending (mm-dd-yy)

*Round to nearest whole dollar.*

1. Amount of required tax to be paid
2. Penalty
3. Interest
4. TOTAL

1.		.00
2.		.00
3.		.00
4.		.00

▽ PLEASE CUT AND RETURN BOTTOM PORTION WITH YOUR PAYMENT ▽

**PASS-THROUGH ENTITY OWNER'S QUARTERLY TAX PAYMENT**

<b>Owner FEIN or SSN:</b>	Check one: <input type="checkbox"/> FEIN <input type="checkbox"/> SSN
<b>Owner name:</b>	
<b>Street/box:</b>	
<b>City, state, ZIP:</b>	Check if outside the U.S. <input type="checkbox"/>
<b>Pass-through entity name:</b>	
<b>Pass-through entity FEIN:</b>	

**Quarterly report period:**

Beginning (mm-dd-yy) Ending (mm-dd-yy)

*Round to nearest whole dollar.*

1. Amount of required tax to be paid
2. Penalty
3. Interest
4. TOTAL

1.		.00
2.		.00
3.		.00
4.		.00

Check if amended ☐

Signature \_\_\_\_\_ Date \_\_\_\_\_ E-mail address \_\_\_\_\_

Mail to: Taxation and Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123

**PTW-O**